



Rule Review Checklist Addendum

This form is to be used only if the rule was previously reviewed, and has not been amended subsequent to that review.

Document Reviewed: **WAC 458-20-22801 Tax reporting frequency -- Forms**

Date last reviewed: **September 30, 1999**

Reviewer: **Gayle Carlson**

Date current review completed: **February 13, 2004**

Briefly explain the subject matter of the document(s):

Taxes reportable on the excise tax return can be reported and paid using a tax return provided by the Department of Revenue (Department). The rule currently states that approval from the Department is necessary for taxpayers to use their own forms (such as computer generated forms). This rule explains the general guidelines followed by the Department in determining the reporting frequency assigned to taxpayers. A reporting frequency assigned can be monthly, quarterly or annual.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

| YES | NO | |
|-----|----------|--|
| | X | Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request? |

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs: (Excise Tax Advisories (ETAs), Property Tax Advisories (PTAs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.)

| YES | NO | |
|-----|----------|--|
| | X | Are there any statutory changes subsequent to the previous review of this rule that should be incorporated? |
| | X | Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.) |
| | X | Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review |



| | | |
|--|---|---|
| | | Supplement should be completed for each and submitted with this completed form.) |
| | X | Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule? |
| | X | Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule? |
| | X | Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.) |

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

3. Additional information: Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

- **As mentioned in previous review, the rule is clear and concise. The citation for litter tax is incorrect and should be changed to chapter 82.19 RCW, to reflect the recodification.**
- **Reference to "combined excise tax return" should have "combined" deleted.**
- **Additions to the rule could include the availability of e-filing and the active non-reporter status.**
- **In reference to (2)(f), the Department no longer requires taxpayers to seek approval for using their own forms, such as computer generated returns. Although due to the OCR/ICR process, the preference is for taxpayers to use the Department's forms.**
- **Also stated in (2)(f) is that all taxpayers will receive forms from the Department. The Department no longer sends returns to taxpayers who take advantage of e-filing.**

4. Listing of documents reviewed: The reviewer need identify only those documents that were not listed in the previous review of the rule(s). Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented:

- **RCW 82.32.045 Taxes - When due and payable -- Reporting periods -- Verified annual returns -- Relief from filing requirements.**



Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **None.**

Court Decisions: **None.**

Board of Tax Appeals Decisions (BTAs): **None.**

Appeals Division Decisions (WTDs): **None.**

Attorney General Opinions (AGOs): **None.**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

- **WAC 458-20-228 Returns, remittances, penalties, extensions, interest, stay of collection.**
- **WAC 458-20-104 Small business tax relief based on volume of business.**
- **WAC 458-20-185 Tax on tobacco products.**

5. Review Recommendation:

- ☒ **Amend**
- ☐ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- ☐ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- ☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

- **The recommendation is to amend this rule. The incorrect chapter for litter tax could be corrected to the current chapter 82.19 RCW.**
- **The availability of e-filing should be added. Also, there could be mention of the active non-reporter status. These taxpayers do not receive forms. (In the previous rule review the reference was made to the electronic filing process (ELF). The ELF name has recently been changed to e-filing.)**
- **The Department no longer requires taxpayers to seek approval for using their own forms.**
- **The Department no longer sends forms to taxpayers who take advantage of e-filing.**
- **Reference to "combined excise tax return" could be updated to reflect "excise tax return."**



6. Manager action: Date: February 19, 2004

AL Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

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